

LEGISLATURE OF THE STATE OF IDAHO  
Sixty-first Legislature First Regular Session - 2011

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 89

BY STATE AFFAIRS COMMITTEE

AN ACT

RELATING TO FIRE PROTECTION DISTRICTS; AMENDING SECTION 31-1423, IDAHO CODE, TO ELIMINATE THE REQUIREMENT THAT THE SECRETARY OF EACH FIRE PROTECTION DISTRICT TRANSMIT TO THE STATE BOARD OF EQUALIZATION A CERTIFIED COPY OF THE RESOLUTION PROVIDING FOR THE PROPERTY TAX LEVY.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 31-1423, Idaho Code, be, and the same is hereby amended to read as follows:

31-1423. LEVY. (1) Each year, immediately prior to the annual county levy of taxes, the board of commissioners of each fire protection district, organized and existing under this chapter, may levy a tax upon all the taxable property within the boundaries of such district sufficient to defray the cost of equipping and maintaining the district of twenty-four hundredths percent (.24%) of market value for assessment purposes, to be used for the purposes of this chapter and for no other purpose. The levy shall be made by resolution entered upon the minutes of the board of commissioners of the fire protection district, and it shall be the duty of the secretary of the district, immediately after entry of the resolution in the minutes, to transmit to the county auditor, and the county assessor ~~and state board of equalization~~ certified copies of the resolution providing for such levy. Said taxes shall be collected as provided by section 63-812, Idaho Code.

(2) If two (2) or more fire protection districts consolidate into one (1) district, the provisions of section 63-802, Idaho Code, shall apply to the consolidated district's budget request as if the former district which, in the year of the consolidation, has the higher levy subject to the limitations of section 63-802, Idaho Code, had annexed the other district or districts. In addition, the consolidated district shall receive the benefit of foregone increases accumulated by the former districts under section 63-802(1)(a), Idaho Code.